

EXHIBIT A

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

BLUE CROSS BLUE SHIELD OF MICHIGAN,)	
)	Civil Action No. 22-cv-11598
)	
Plaintiff,)	Hon.: Mark A. Goldsmith
)	
v.)	Removed from the Circuit
CORIZON HEALTH, INC.,)	Court of Macomb County,
)	Michigan
Defendant.)	Case No. 2022-002172-CB

AFFIDAVIT DENYING ACCOUNT STATED CLAIM

I, Isaac Lefkowitz, being first duly sworn, depose and state as follows:

1. I am a Director of Corizon Health, Inc. (“Corizon”), Defendant in this matter. I have reviewed the Affidavit of Yvonne Johnson attached as Exhibit E to the Complaint (Doc. No. 1) in this matter filed on behalf of Plaintiff Blue Cross Blue Shield of Michigan (“Plaintiff”). I have also reviewed the Administrative Services Contract (the “Contract”), Invoice, and Demand Letter that were attached to the Complaint as Exhibits A, B, and C, respectively. Moreover, I have reviewed Plaintiff’s Amended Motion for Summary Judgment, Brief in Support, Appendix, and Declaration of Service (Doc. No. 13).

2. On behalf of Corizon, I deny that the Invoice, which purports to show that \$3,410,136.51 is owed to Plaintiff by Corizon for Contract fees incurred through

September 29, 2021, is accurate. Corizon has disputed and continues to dispute this purported amount to Plaintiff.

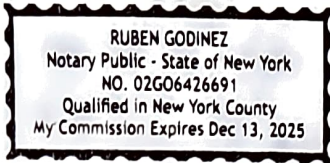
3. As but one example, on November 15, 2022, Plaintiff and Corizon engaged in a first attempt at facilitation of this matter as was required by the Case Management and Scheduling Order (Doc. No. 7). During mediation, Corizon maintained that it had begun analyzing the Invoice and claims made by Plaintiff, that it disputed the accuracy of the Invoice, and that it needed additional time to conduct a complete audit process, as was its right pursuant to the Contract, to determine the accurate amount owed, if any. In response, Plaintiff claimed that an audit was conducted and sent to Corizon in December 2020 that showed little error, and referred to “other audits” performed. Despite making this representation, Plaintiff would not agree to send Corizon the purported December 2020 audit or the “other audits” referenced. Because Corizon disputed the Invoice amount and was not being provided with the audits, the mediation then ended. After, Mediator Gene Esshaki advised the Court that “[b]oth parties participated in the mediation with representatives having settlement authority and counsel of record,” and that “after several hours of good faith negotiations, the parties were unable to reach a resolution of their ongoing disputes.” *See* Nov. 16, 2022 Letter to Judge Goldsmith from Gene Esshaki re Mediation, attached hereto as **Exhibit 1**.

4. Plaintiff has still yet to provide Corizon with a copy of the purported December 2020 audit or the “other audits” performed.

5. Corizon reviewed its records and found what it assumes to be the December 2020 audit referenced by Plaintiff. This audit is not as it was represented by Plaintiff; instead, the audit was performed by the State to audit the financial risk share portion of the Contract between Corizon and the Michigan Department of Corrections. Importantly, it was not a full audit of Plaintiff’s billing, was limited in scope, and did not account for the last sixteen months of the Contract.

6. Corizon is currently undertaking an analysis to determine what amount (if any) is actually owed to Plaintiff as is its contractual right pursuant to the Contract. As such, Corizon does not owe Plaintiff the amounts alleged in the Invoice. Accordingly, I deny that the amounts sought by Plaintiff in its account stated claim are due over and above all legal set-offs.


7. If called as a witness in this matter, I am competent to testify to the above facts from my own personal knowledge.





ISAAC LEFKOWITZ

Subscribed and sworn to before me
this 13th day of December, 2022.



Notary Public
New York County, New York
My Commission Expires: Dec. 13, 2025